

EXHIBIT W

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JUL 15 1992

WANG PATENT GROUP

9, 10TH FL, SAMSUNG MAIN BLDG.
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VIA FACSIMILE & DHL

July 11, 1992

Michael H. Shanahan, Esq.
Chief Patent Counsel
Wang Laboratories, Inc.
One Industrial Avenue
Lowell, MA 01851
U.S.A.

Re: Withholding taxes

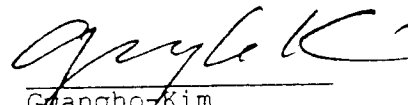
Dear Mr. Michael:

Regarding the tax issue, WANG notified us in the letter of June 22, 1992 that Samsung will hold the tax payment until July 10, 1992 and that Samsung shall be informed by the Korean government prior to July 10, 1992 concerning the need to pay taxes. However, we did not take any notice from either WANG or Korean government in this regard until July 10, 1992.

Relying upon your June 22 letter, please be informed that we paid the above withheld taxes to Korean Tax Office on July 10, 1992. We will send you the corresponding tax receipt in the near future.

Any questions concerning this matter, please feel free to contact me

Very truly yours,


Gwangho Kim
Legal Counsel

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